

**NON-PERSONNEL ACTION  
CASH AWARDS**



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### **3.1.4 Non-personnel Action Cash Awards**

The capability shall be provided to process cash awards for payment in the current pay period that are not processed through the personnel actions process (refer to Paragraph 3.1.1.2.2-222) but, instead, are processed through a payroll cash awards process, as specified in the following paragraphs.

#### **3.1.4.1 Data Entry**

The following paragraphs specify the requirements for entering non-personnel action cash awards.

##### **INPUTS**

The inputs for the non-personnel action cash awards actions are listed in Appendix F.

##### **PROCESSES**

###### **3.1.4.1-100**

The capability shall be provided to enter and adjust non-personnel action cash award payment transactions for NASA employees and non-NASA government and non-government employees for payment in the current pay period via the net pay check tape. Once entered, the transaction information shall be retained as a historical record. The capability to create adjustment entries to original award entries shall be provided.

###### **3.1.4.1-101**

The capability shall be provided to cancel any non-personnel action cash award. If the Award Payment Date does not fall within the current year, adjustments to earnings and deductions accumulations shall not be applied.

###### **3.1.4.1-200**

Non-personnel action cash award transactions shall be edited as specified in Appendix F, and transactions failing the edits shall be rejected as specified in Appendix F.

##### **OUTPUTS**

The following outputs shall result from the Data Entry process.

###### **3.1.4.1-300**

Error and information messages.

#### 3.1.4.1-400

Cash award record updates consisting of the inputs specified in Appendix F.

### 3.1.4.2 Computation of Withholdings

The following paragraphs specify the requirements for the computation of withholdings from non-personnel action cash award payments.

#### INPUTS

The inputs for the non-personnel action cash awards withholding process are the same as those for the non-personnel action cash awards action data entry process.

#### PROCESSES

#### 3.1.4.2-100

The capability shall be provided to compute withholding amounts and deduct from the Award Gross Amount for recipients who are Government Employees (Award Recipient Government Employee Indicator = G) when the Award ICB Category Code = blank, as follows.

- Federal Tax Withholding: Award Gross Amount \* 28 percent
- State Tax Withholding: For recipients requiring state tax withholdings, Award State Tax Deduction Amount shall be computed by multiplying the Award Gross Amount by the spot awards tax rate in table TTAX in Appendix J.
- City Tax Withholding: For recipients requiring city tax withholdings, Award City Tax Deduction Amount shall be computed by multiplying the Award Gross Amount by the spot awards tax rate in table TTAX in Appendix J.
- OASDI Withholding: For recipients being administered for pay by the installation, when the Award Recipient Old Age, Survivors, and Disability Insurance (OASDI) Indicator is not blank and when the statutory limit for OASDI earnings or deductions have not been reached, as follows:

Award OASDI Deduction Amount = A x B

Award OASDI Government Contribution Amount = A x C

Where:

A = Award Gross Amount

B = Statutory OASDI Rate, Employee Contribution

C = Statutory OASDI Rate, Government Contribution

Else, if recipient is not administered for pay by the installation and the Award Recipient OASDI Indicator is not blank:

Award OASDI Deduction Amount = Award Gross Amount TRETIR percent.

- HIT Withholding: For recipients being administered for pay by the installation, when the Award Recipient HIT Indicator is not blank, as follows:

Award HIT Deduction Amount = A x B

Award HIT Government Contribution Amount = A x C

Where:

A = Award Gross Amount

B = Statutory HIT Rate, Employee Contribution

C = Statutory HIT Rate, Government Contribution

Else, if recipient is not administered for pay by the installation, and the Award Recipient HIT Indicator is not blank:

Award HIT Deduction Amount = Award Gross Amount \* TRETIR percent.

- Net: Gross - (federal tax - state tax - city tax - OASDI- HIT withholdings)

#### 3.1.4.2-200

The capability shall be provided to compute withholding amounts and deduct from the gross award amount for recipients who are Government Employees (Award Recipient Government Employee Indicator = G) when the Award ICB Category Code = T, P, or M, as follows.

- Federal Tax Withholding: Award Gross Amount \* 28 percent
- Net: Award Gross Amount - federal tax withholding

#### 3.1.4.2-300

The capability shall be provided to compute Award Net Amount equal to Award Gross Amount for the following conditions.

- Recipients who are non-government (Award Recipient Government Employee Indicator = N) when the Award ICB Category Code = T, P, or M

- Recipients who are non-government Recipients (Award Recipient Government Employee Indicator = N) when the Award ICB Category Code = blank
- All recipients (Award Recipient Government Employee Indicator = G or N) when the Award ICB Category Code = R

## OUTPUTS

The following outputs shall result from Computation of Withholdings process.

### 3.1.4.2-600

Error and information messages.

### 3.1.4.2-700

Non-personnel action cash award record updates for each non-personnel action cash award action consisting of the inputs specified in Appendix F.

### **3.1.4.3 Accumulations Adjustments**

The capability shall be provided to apply adjustments to earnings and deductions accumulations for award recipients who are administered for pay by the installation as a result of processing non-personnel action cash award transactions and adjustments as specified in the following paragraphs.

## INPUTS

Inputs for the accumulations adjustment process are the same as for the non-personnel action cash award actions data entry process.

## PROCESSES

### 3.1.4.3-100

For recipients administered for pay whose Award ICB Category Code = blank, earnings and deductions accumulations shall be posted as follows.

- Award Gross Amount to Award Amount: YTD, Gross Earnings: YTD, Taxable Earnings: MTD, Taxable Earnings: QTD, and Taxable Earnings: YTD
- Award Net Amount to Net Earnings: YTD
- Award Federal Tax Deduction Amount to Federal Tax: QTD and Federal Tax: YTD

- Award Gross Amount to OASDI: Earnings QTD and OASDI: Earnings YTD if Award Recipient OASDI Indicator not blank
- Award OASDI Deduction Amount to FICA: QTD and FICA: YTD
- Award OASDI Govt Cntrbtn Amt to FICA: Govt Contr QTD and FICA: Govt Contr YTD
- Award Gross Amount to HIT: Earnings QTD and HIT: Earnings YTD if Award Recipient HIT Indicator not blank
- Award HIT Deduction Amount to HIT: QTD and HIT: YTD
- Award HIT Govt Contribution Amt to HIT: Govt Contr QTD and HIT: Govt Contr YTD
- Award State Tax Deduction Amount to State Tax: MTD, State Tax: QTD, and State Tax: YTD
- Award Gross Amount to State Tax: Erngs MTD, State Tax: Erngs QTD, and State Tax: Erngs YTD when a taxing state
- Award City Tax Deduction Amount to City Tax: MTD, City Tax: QTD, and City Tax: YTD
- Award Gross Amount to City Tax: Erngs MTD, City Tax: Erngs QTD, and City Tax: Erngs YTD when a taxing city

#### 3.1.4.3-200

For recipients administered for pay whose Award ICB Category Code = T, P, or M, gross earnings and federal tax earnings and withholding accumulators shall be posted as follows.

- Award Gross Amount to Award Amount: YTD, Gross Earnings: YTD, Taxable Earnings: MTD, Taxable Earnings: QTD, and Taxable Earnings: YTD
- Award Net Amount to Net Earnings: YTD
- Award Federal Tax Deduction Amount to Federal Tax: QTD and Federal Tax: YTD

### OUTPUTS

The following outputs shall result from the Accumulations Adjustments process.

#### 3.1.4.3-300

Employee record updates for each non-personnel action cash award action for employees administered for pay consisting of the inputs specified in Appendix

#### **3.1.4.4 History**

The capability shall be provided to capture selected non-personnel action cash awards transactions to be included in pay history for the installation.

##### INPUTS

The inputs for history process are the same as for the non-personnel action cash award actions data entry process.

##### PROCESSES

###### 3.1.4.4-100

The capability shall be provided to include awards resulting from non-personnel action transactions in the pay history when the recipient is administered for pay by the installation.

##### OUTPUTS

The following outputs shall result from the History process.

###### 3.1.4.4-200

Employee award data effective for a pay period as specified in Appendix K.

#### **3.1.4.5 Pay Year-End Reporting**

The capability shall be provided to process award data resulting from non-personnel action cash awards in order to produce year-end tax report products.

##### INPUTS

The inputs for pay year-end reporting process are the same as for the non-personnel action cash award actions data entry process.

## PROCESSES

### 3.1.4.5-100

The capability shall be provided to produce non-employee W-2s and IRS Form 1099-MISC as a result of transactions entered for non-personnel action cash awards as follows.

- For all government (Award Recipient Government Employee Indicator = G) award recipients not administered for pay by the installation, except awards with ICB Category Code = R shall not be included.
- 1099-MISC: For all non-government recipients (Award Recipient Government Employee Indicator = N) where the sum of the Award Gross Amount exceeds \$599.99 and the ICB Category Code is not R, and for all recipients of royalty payments (Award Recipient Government Employee Indicator = G or N and ICB Category Code = R).

## OUTPUTS

The following outputs shall result from the Pay Year-End Reporting process.

### 3.1.4.5-200

Core reports 418 and 427 and the SSA interface tape.